



## U.S. Customs and Border Protection

### PUBLIC VERSION

**EAPA CONS. CASE NO. 7796**

**EAPA CASE NO. 7799**

May 9, 2023

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RE: EAPA Consolidated Case 7796 and EAPA Case 7799: Notice of Initiation of Investigations and Interim Measures

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Dear Counsel and/or Representatives for the Above-Referenced Entities:

This letter is to inform you that U.S. Customs and Border Protection (CBP) has commenced formal investigations under Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as the Enforce and Protect Act (EAPA). Specifically, CBP is investigating whether Exquis Inc. (Exquis), Lollicup USA Inc. (Lollicup) and Sanster Corporation (Sanster) (collectively, the Importers) evaded antidumping duty (AD) and countervailing duty (CVD) orders A-570-920 and C-570-921 on lightweight thermal paper (thermal paper) by entering into the United States Chinese-origin thermal paper that was transhipped through Taiwan.<sup>1</sup> In addition, CBP is investigating whether Exquis evaded AD

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<sup>1</sup> See *Lightweight Thermal Paper from the People's Republic of China: Antidumping Duty Order*, 73 FR 70959 (Dept. of Commerce, November 24, 2008); and *Lightweight Thermal Paper from the People's Republic of China: Countervailing Duty Order*, 73 FR 70958 (Dept. of Commerce, November 24, 2008) (collectively, the *Chinese Orders*). These EAPA investigations were consolidated in the Initiation Memorandum and assigned consolidated case number 7796. See CBP Memorandum, "Initiation of Consolidated EAPA Investigation 7796 and Initiation of EAPA Investigation 7799," dated February 1, 2023 (Initiation Memorandum).

order A-580-911 by entering into the United States Korean-origin thermal paper that was transshipped through Taiwan.<sup>2</sup>

Based on a review of available information, CBP has determined that there is reasonable suspicion of evasion of AD/CVD duties by the Importers; therefore, CBP has imposed the interim measures outlined below.

### **Period of Investigation**

Pursuant to 19 CFR 165.2, entries covered by an EAPA investigation “are those entries of allegedly covered merchandise made within one year before the receipt of an allegation ....”<sup>3</sup> Entry is defined as an “entry for consumption, or withdrawal from warehouse for consumption, of merchandise in the customs territory of the United States.”<sup>4</sup> The Paper Receipts Converting Association (hereafter referred to as the PRCA) filed four EAPA allegations against the Importers on November 8, 2022.<sup>5</sup> On January 10, 2023, CBP acknowledged receipt of the properly filed EAPA allegations.<sup>6</sup> Therefore, the entries covered by the period of investigation (POI) are those entered for consumption, or withdrawn from warehouse for consumption, from January 10, 2022, through the pendency of these investigations.<sup>7</sup>

### **Initiation**

On February 1, 2023, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP’s Office of Trade, initiated investigations under EAPA as a result of the Allegations submitted by the PRCA regarding the evasion of AD/CVD duties by the Importers.<sup>8</sup> The PRCA alleged that the Importers entered Chinese-origin and Korean-origin thermal paper into the United States that was transshipped through Taiwan, and falsely entered as Taiwanese-origin merchandise to evade the *Chinese Orders* and the *Korean Order*.<sup>9</sup>

TRLED will initiate an investigation if it determines that “{t}he information provided in the allegation... reasonably suggests that the covered merchandise has been entered for consumption into the customs territory of the United States through evasion.”<sup>10</sup> Evasion is defined as “the entry of covered merchandise into the customs territory of the United States for consumption by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material, and that results in any cash deposit or other security or any amount of applicable antidumping or countervailing duties

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<sup>2</sup> See *Thermal Paper from Germany, Japan, the Republic of Korea, and Spain: Antidumping Duty Orders*, 86 FR 66284 (Dept. of Commerce, November 22, 2021) (the *Korean Order*). This EAPA investigation was assigned case number 7799. See Initiation Memorandum.

<sup>3</sup> See 19 CFR 165.2.

<sup>4</sup> See 19 CFR 165.1.

<sup>5</sup> See the PRCA’s Letters, “Duty Evasion and False Country of Origin Allegation Against Importers of Thermal Paper from China and The Republic of Korea Pursuant to the Enforce and Protect Act,” dated November 8, 2022 (collectively, the Allegations). The four Allegations are identical.

<sup>6</sup> See, e.g., CBP’s Email, “EAPA 7796: Receipt of the Allegations,” dated January 10, 2023.

<sup>7</sup> See 19 CFR 165.22.

<sup>8</sup> See Initiation Memorandum.

<sup>9</sup> *Id.*

<sup>10</sup> See 19 CFR 165.15(b).

being reduced or not being applied with respect to the covered merchandise.”<sup>11</sup> Thus, the allegation must reasonably suggest not only that merchandise covered by an AD and/or CVD order was entered into the United States by the importer alleged to be evading, but that such entry was made by a material false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security.

In assessing the claims made and evidence provided in the Allegations, TRLED found that the information provided reasonably suggests that the Importers are evading the *Chinese Orders* by importing Chinese-origin thermal paper into the United States that had been transshipped through Taiwan and failing to declare the merchandise as covered merchandise. Similarly, TRLED found that the information provided also reasonably suggests that Exquis is evading the *Korean Order* by importing Korean-origin thermal paper into the United States that had been transshipped through Taiwan and failing to declare the merchandise as covered merchandise.

In the Allegations, the PRCA notes that each of the Importers sourced thermal paper from a Taiwanese exporter, Mega Thermal.<sup>12</sup> The PRCA provided portions of Mega Thermal’s website which states that it is a manufacturer of thermal paper.<sup>13</sup> The PRCA also provided an industry publication which indicates that Mega Thermal had less than 5,000 metric tons of thermal coating capacity in 2020, and that in 2022 it had zero tons of capacity.<sup>14</sup> The PRCA argues that because Mega Thermal ceased thermal coating, it is not a manufacturer of thermal paper but rather a converter of thermal paper, *i.e.*, it slits jumbo rolls of thermal paper into smaller sizes.

The PRCA states that the scopes of the *Chinese Orders* and the *Korean Order* cover both thermal paper in jumbo roll form and converted roll form.<sup>15</sup> The PRCA remarks that the scopes of the *Chinese Orders* and the *Korean Order* are clear that the origin of any rolls converted in third countries is the country in which the thermal paper is manufactured (coated), not the country where it is converted (slit).<sup>16</sup> Thus, according to the PRCA, the scopes make clear that when Chinese or Korean jumbo rolls are converted in Taiwan, the U.S. importer is liable for the appropriate thermal paper AD/CVD duties.<sup>17</sup> In addition, the PRCA observes that the country of origin for converted thermal paper has been confirmed in several Customs Rulings.<sup>18</sup>

The PRCA observes that Lollicup also sourced thermal paper from a Taiwanese exporter, Keary Global Group (Keary Global). The PRCA provided information which indicates that Keary

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<sup>11</sup> See 19 CFR 165.1.

<sup>12</sup> See the Allegations at Exhibit 29.

<sup>13</sup> *Id.* at 9 – 10 and Exhibit 26.

<sup>14</sup> *Id.* at 10 and Exhibit 28 at 18, which contains *Thermal Paper 2021-2026, 14<sup>th</sup> Edition, Worldwide Market Study*, Laves Chemie Consulting (August 2022) (*Thermal Paper 2021-2026*).

<sup>15</sup> *Id.* at 5. Thermal paper typically comes in two forms, jumbo rolls and converted rolls. Jumbo rolls are defined as having a width of 4.5 inches or more, with a diameter of 20 inches or more and weighing 65 pounds or more. Jumbo rolls are converted into an intended end-use form when slit to thinner widths and rolled to shorter lengths. Converted rolls have a diameter of 4.5 inches or less. See, *e.g.*, the *Korean Order*; the Allegations at Exhibit 33, Customs Ruling N030222, dated July 2, 2008; and the Allegations at Exhibit 34, Customs Ruling N268298, dated September 30, 2015.

<sup>16</sup> *Id.*, citing the *Chinese Orders* and the *Korean Order*.

<sup>17</sup> *Id.* at 13.

<sup>18</sup> See Customs Ruling N030222, dated July 2, 2008; and Customs Ruling N268298, dated September 30, 2015.

Global is an export trading company affiliated with Lollicup, and that both companies are owned by their parent company, Karat Packaging Inc. (Karat Packaging).<sup>19</sup> Moreover, the PRCA provided extensive information as to how the operations of Lollicup, Karat Packaging and Keary Global are intertwined.<sup>20</sup> Keary Global's own website indicates it is only a trading company, not a manufacturer.<sup>21</sup> The PRCA posits that because Keary Global is a trading company, it does not produce thermal paper and does not convert thermal paper jumbo rolls, but instead purchases the converted rolls it exports to the United States. Additionally, the PRCA indicates that Keary Global is not listed as a Taiwanese manufacturer of thermal paper in *Thermal Paper 2021-2026* and therefore, Keary Global should not be considered a manufacturer of thermal paper.<sup>22</sup>

The PRCA provided trade data which indicates the countries of origin of the thermal paper exported by Mega Thermal to Lollicup and Sanster is China, and with respect to Exquis, the countries of origin are China and Korea.<sup>23</sup> In addition, the PRCA provided evidence which indicates the country of origin of the thermal paper exported by Keary Global to Lollicup is China.<sup>24</sup> The PRCA observes that imports of thermal paper produced in China have been subject to AD/CVD duties since November 2008,<sup>25</sup> and that imports of thermal paper from Korea have been subject to AD duties since November 2021.<sup>26</sup> Because Mega Thermal and Keary Global are not manufacturers of thermal paper, and the countries of origin of the thermal paper they exported to the Importers are China and Korea, the PRCA contends that the Importers' entries of thermal paper exported by Mega Thermal and Keary Global are covered merchandise transshipped through Taiwan.

Based on the above information in the Allegations that reasonably suggests that covered merchandise was entered for consumption into the customs territory of the United States through evasion, TRLED initiated investigations of the Importers.

### **Interim Measures**

Not later than 90 calendar days after initiating an investigation under EAPA, CBP will decide based on the record evidence if there is reasonable suspicion that such merchandise covered by the orders was entered into the United States through evasion. CBP need only have sufficient evidence to support a reasonable suspicion that the importer alleged to be evading entered merchandise covered by an AD and/or CVD order into the customs territory of the United States by a materially false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security. If reasonable suspicion exists, CBP will impose interim measures pursuant to 19 USC 1517(e) and 19 CFR 165.24. As

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<sup>19</sup> See the Allegations at Exhibits 11 and 31. Exhibits 12 and 13 contain additional information on Lollicup's parent company, Karat Packaging. Although Karat Packaging is discussed in the Allegations, this company is not subject to these EAPA investigations.

<sup>20</sup> *Id.* at 12 and Exhibits 11 and 14.

<sup>21</sup> *Id.* at Exhibits 28 and 30.

<sup>22</sup> *Id.*

<sup>23</sup> *Id.* at Exhibits 29 and 32.

<sup>24</sup> *Id.* at Exhibit 32.

<sup>25</sup> *Id.* at 12 – 13, citing the *Chinese Orders*.

<sup>26</sup> *Id.* at 13, citing the *Korean Order*.

explained below, for consolidated EAPA investigation 7796 and EAPA investigation 7799, CBP is imposing interim measures because, based on the record evidence, there is reasonable suspicion that the Importers entered covered merchandise into the customs territory of the United States through evasion.

### *CF28 Responses and Analysis*

As referenced below, in February 2023, CBP issued CBP Form 28 (CF28) requests for information to the Importers, requesting various information including documentation substantiating the manufacturers' purchase of raw materials, the production of the covered merchandise, corporate information, and entry documentation. We requested specific raw material and manufacturing information in order to determine the country of origin of certain entries. The CF28s requested purchase orders, commercial invoices, and proof of payment for all raw materials used to produce the thermal paper shipped to the United States.<sup>27</sup> Moreover, we requested the following:

1. Please submit documentation including the dated transportation documents, container load plans from the manufacturers of the raw materials, including the dated receipt with a signature of receipt for the raw materials.
  - a. Provide foreign customs documentation (if imported) for all raw materials.
  - b. Provide complete factory production records, including stamped timecards and work orders.
  - c. Describe all the equipment used in the production of the thermal paper and provide a photo of each piece of equipment.
  - d. Provide all packaging costs and information.<sup>28</sup>

While the Importers provided entry documentation and some corporate information, their responses concerning raw materials and production were incomplete and contribute to the reasonable suspicion that the Importers entered covered merchandise without the payment of applicable AD/CVD duties. We analyze the Importers' CF28 responses below.

### Exquis

On February 14, 2023, CBP requested information from Exquis concerning entry number [ number ]3699 (Entry 3699), entered in March 2022.<sup>29</sup> On February 22, 2023, CBP requested information from Exquis concerning number [ number ]0743 (Entry 0743), entered in August 2022.<sup>30</sup> Exquis submitted timely but incomplete responses.<sup>31</sup> As outlined below, Exquis' CF28 responses are not complete with respect to the raw material and manufacturing questions and contain little narrative explanation. Importantly, Exquis' CF28 responses do not indicate that Taiwan is the country of origin for Entry 3699 and Entry 0743, as claimed on Exquis' entry documents.

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<sup>27</sup> See, e.g., the CF28 issued to Exquis on February 14, 2023 (Exquis' 3699 CF28).

<sup>28</sup> *Id.*

<sup>29</sup> *Id.*

<sup>30</sup> See the CF28 issued to Exquis on February 22, 2023 (Exquis' 0743 CF28).

<sup>31</sup> See Exquis' CF28 Response, dated March 13, 2023 (Exquis' 3699 CF28 Response); Exquis' CF28 Response, dated March 21, 2023 (Exquis' 0743 CF28 Response).

a. Entry 3699

In response to the questions concerning the manufacture of Entry 3699, Exquis indicated the Taiwanese manufacturer was Mega Thermal and provided a few production and raw material documents which do not tie to the entry in question.<sup>32</sup> Exquis submitted two documents it labelled “Packing Material Document.”<sup>33</sup> The first document appears to be a Taiwanese Customs form, for an import of “Injection Black Single Wall Tube” and “Injection Mould Black Honey Comb Plastic Core Tube.”<sup>34</sup> No narrative accompanies this document to explain what these packing materials are, although the dimensions and descriptions listed in this document indicate they may be plastic core tubes for thermal paper.<sup>35</sup> The invoice from Mega Thermal to Exquis for Entry 3699 indicates three thermal paper widths: 79.38mm, 57.94mm and 101.6mm.<sup>36</sup> The Taiwanese Customs form indicates two widths, 56.5mm and 79mm; thus, it is possible that these tubes were used as cores for some of the thermal paper for this entry, since the dimensions are similar.<sup>37</sup> However, plastic core tubes are not packing materials for thermal paper to be shipped to the United States, such as pallets, cartons or plastic wrapping, but would be imported as a part of the thermal paper roll.<sup>38</sup> As noted above, we requested purchase orders, commercial invoices, and proof of payment for raw materials and this “Packing Material Document” does not provide such information.<sup>39</sup>

The second “Packing Material Document” appears to be a series of slips of paper, all in Chinese, none of which are translated; as such, we cannot determine what these documents represent, nor are we able to conduct any analysis of these documents.<sup>40</sup> No narrative accompanies these documents to explain how they tie to Entry 3699. Exquis’ CF28s requested that all submitted documents be translated into English.<sup>41</sup> In sum, although Exquis labelled two documents as “Packing Material Document,” we do not find either to be responsive to the CF28.

As discussed in the *Orders*, thermal paper is coated with a variety of chemicals, e.g., clay, latex, sensitizer, dye, co-reactant, polyvinyl acetone, and polyvinyl alcohol.<sup>42</sup> Although we requested descriptions of “all the equipment used in the production of the thermal paper,” Exquis only

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<sup>32</sup> See Exquis’ 3699 CF28 Response.

<sup>33</sup> *Id.*

<sup>34</sup> *Id.*

<sup>35</sup> *Id.*

<sup>36</sup> *Id.* The invoice indicates the measurements are in inches, so for comparison purposes we converted them to millimeters.

<sup>37</sup> *Id.*

<sup>38</sup> For example, Sanster’s CF28 Response indicates Mega Thermal used cartons and pallets as packing materials.

<sup>39</sup> See Exquis’ 3699 CF28.

<sup>40</sup> See Exquis’ 3699 CF28 Response.

<sup>41</sup> See Exquis’ 3699 CF28.

<sup>42</sup> See the *Chinese Order*, 73 FR 70960. The *Chinese Order* indicates that a base coat is typically made of clay and/or latex and like materials, that the thermal active coating is typically made of sensitizer, dye, and co-reactant, and that the topcoat is typically made of polyvinyl acetone, polyvinyl alcohol, and/or like materials. *Id.* The *Korean Order* likewise indicates that a base coat is typically made of clay, latex, and/or plastic pigments, and/or like materials, that the thermal active coating is typically made of sensitizer, dye, and co-reactant, and/or like materials, and that a topcoat is typically made of pigments, polyvinyl alcohol, and/or like materials. See the *Korean Order* at 86 FR 66286.

provided photographs of three types of equipment, coating, slitting and rolling, without any narrative explanation. Thus, while Exquis provided photographs of what it purports to be the machines used to apply chemical coatings to paper,<sup>43</sup> none of the requested purchase orders, commercial invoices, and proofs of payment for chemical raw materials were provided in the CF28 response, nor did it provide a narrative explanation of Mega Thermal's chemical coating process.<sup>44</sup> As mentioned in the "Initiation" section, *Thermal Paper 2021-2026* indicates Mega Thermal had thermal coating capacity in the past, but did not as of 2022. Mega Thermal's unwillingness to provide any information on its chemical coating process, as well as its admission that it did not apply a thermal coating to any of the entries for which we issued CF28s,<sup>45</sup> indicates the information in *Thermal Paper 2021-2026* that Mega Thermal is not currently manufacturing thermal paper appears to be correct. Without information on Mega Thermal's coating process, we are unable to ascertain whether Mega Thermal manufactured the thermal paper for entry 3699.

Exquis provided a single document titled "Factory Raw Material Import Document."<sup>46</sup> This document appears to be another Taiwanese Customs form, which indicates Mega Thermal imported jumbo rolls of "Thermal Paper" from a German manufacturer of thermal paper, Mitsubishi Hitec Paper Europe GmbH (Mitsubishi Hitec).<sup>47</sup> This appears to be an admission by Mega Thermal that it, in fact, did not manufacture the covered merchandise for Entry 3699. Given that the invoice for Entry 3699 is for thermal paper which has been slit into smaller rolls, and the "Factory Raw Material Import Document" appears to be for jumbo rolls, based on the CF28 response, the only activity Mega Thermal engaged in was the conversion, *i.e.*, slitting, of jumbo rolls of thermal paper.<sup>48</sup> None of the requested purchase orders, commercial invoices, and proof of payment for paper raw materials were provided in the CF28 response.<sup>49</sup>

In addition, the "Factory Raw Material Import Document" indicates the weight of the thermal paper purchased from Mitsubishi Hitec is 46 grams per square meter (gsm).<sup>50</sup> The purchase order from Exquis to Mega Thermal indicates that four of the five thermal paper products invoiced are for products which are 55 gsm, and the fifth product is listed as 48 gsm.<sup>51</sup> The CF28 response does not show photographs or descriptions of machines that can manipulate the weight, or gsm, of thermal paper. Therefore, the purchase from Mitsubishi Hitec could not have been used to manufacture the thermal paper products for Entry 3699.

A single document titled "Production Record" was submitted in Exquis' CF28 response and appears to indicate that jumbo rolls are assigned a roll number, and when they are converted, *i.e.*,

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<sup>43</sup> See Exquis' 3699 CF28 Response.

<sup>44</sup> See Exquis' 3699 CF28.

<sup>45</sup> See Exquis' 3699 CF28 Response. As noted above, we requested the raw materials Mega Thermal consumed to manufacture thermal paper, but in each of the CF28 responses received, Mega Thermal indicated it simply purchased thermal paper, rather than manufacturing it.

<sup>46</sup> *Id.*

<sup>47</sup> *Id.* See also Memorandum, "Consolidated EAPA Investigation 7796 and EAPA Investigation 7799: Factual Information," dated May 9, 2023.

<sup>48</sup> *Id.*

<sup>49</sup> See Exquis' 3699 CF28.

<sup>50</sup> See Exquis' 3699 CF28 Response.

<sup>51</sup> *Id.*

slit, the converted thermal paper are assigned lot numbers.<sup>52</sup> More specifically, the “Production Record” does not provide a narrative explaining Mega Thermal’s production process or the importance of this document. Additionally, there are no roll numbers or lot numbers tying the “Production Record” to the Taiwanese Customs form for Mega Thermal’s purchase of thermal paper or the invoice to Exquis.<sup>53</sup> There is no record information tying the “Factory Raw Material Import Document” to the “Production Record,” and there is no record information tying the “Production Record” to Mega Thermal’s invoice to Exquis.<sup>54</sup> As such, there is no way to tie the purported “Production Record” to Entry 3699.

As noted above, the CF28s requested the “complete factory production records, including stamped timecards and work orders,” however, rather than providing the original production documents kept in the manufacturer’s books and records, the CF28 response contains a spreadsheet which appears to have been created for the purposes of responding to our request for information. Because the requested documents were not provided, and because of the dating issue we note below, we find the “Production Record” to be an unreliable indicator of the production of thermal paper. The production dates occur between the purchase order from Exquis to Mega Thermal (November 8, 2021) and the invoice from Mega Thermal to Exquis (December 17, 2021); however, the production dates are scattered throughout the document and do not appear to be in any sort of logical order.<sup>55</sup> For example, the first and last entries on the “Production Record” are dated November 17, 2021, but in between are entries for November 22, 2021, and November 16, 2021.<sup>56</sup> In addition, the “Production Record” is dated using the Gregorian calendar, *e.g.*, November 16, 2023.<sup>57</sup> As discussed in the “Sanster” and “Lollicup” sections below, Mega Thermal used the *Minguo* calendar for other production records, *e.g.*, May 27, 110.<sup>58</sup> It seems unlikely Mega Thermal would use two different dating methods in the normal course of business for its books and records in the same year. Therefore, CBP is unable to tie these records together to support the manufacturer’s claim that the goods were manufactured in Taiwan.

While the Taiwanese Customs form (*i.e.*, the “Factory Raw Material Import Document”) in Exquis’ CF28 response appears on its face to indicate that Entry 3699 is transshipped German thermal paper,<sup>59</sup> record evidence indicates the country of origin is China.<sup>60</sup> Although the Datamyne information in the Allegations does not include a bill of lading number for this entry, we note that the quantity in cartons, weight in kg and date are [ <sup>description</sup> ] to what was reported in the CF28 response.<sup>61</sup> Because the date, quantity and weight found in the Datamyne information and the CF28 response [ <sup>description</sup> ], it seems likely the country of origin for Entry

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<sup>52</sup> *Id.* Other CF28 responses contain a document called a “Work Order.” No such document was submitted by Exquis for Entry 3699 or Entry 0743.

<sup>53</sup> *Id.*

<sup>54</sup> *Id.*

<sup>55</sup> *Id.*

<sup>56</sup> *Id.*

<sup>57</sup> *Id.*

<sup>58</sup> In the *Minguo* calendar the year 110 corresponds to 2021 in the Gregorian calendar.

<sup>59</sup> As noted above, although this Customs form indicates the paper is German-origin, the paper weight, as measured in gsm, does not match; therefore, the Customs form cannot apply to Entry 3699.

<sup>60</sup> For each entry for which we issued a CF28 in these investigations, we matched the documents provided in the CF28 responses to Datamyne data found in the Allegations. *See* the Allegations at Exhibits 29 and 32.

<sup>61</sup> *See* the Allegations at Exhibit 29, line 42; Exquis’ 3699 CF28 Response.

3699 is China. CBP has placed additional trade data on the record of this investigation which indicates a much greater likelihood that Entry 3699 is Chinese-origin thermal paper, rather than German-origin thermal paper.<sup>62</sup>

Beyond the issues we discussed above with respect to the raw material and manufacturing information provided by Exquis, some of the additional information provided in the CF28 response does not match information on the record. We requested the names of corporate officers,<sup>63</sup> and Exquis provided the name of one individual, Gary He.<sup>64</sup> Record information indicates Exquis has an additional officer, Jason He.<sup>65</sup> We inquired as to whether Exquis is related to the manufacturer,<sup>66</sup> and Exquis indicated there is no relationship,<sup>67</sup> but as discussed in the Allegations and the Initiation Memorandum, Exquis and Sanster appear to be related, share an office and are doing business as the same entity. As discussed below in the “Sanster” section, Sanster stated it [ <sup>description</sup> ] to Mega Thermal.<sup>68</sup>

In sum, we find Exquis’ CF28 response does not contain the raw materials and manufacturing information requested, and what little information was provided does not tie to the entry in question. Exquis’ CF28 response does not indicate that Taiwan is the country of origin of the covered merchandise, and while the manufacturer claims Entry 3699 is transshipped German-origin thermal paper, record evidence indicates it is, in fact, transshipped Chinese-origin thermal paper.

#### b. Entry 0743

In response to the questions concerning the manufacture of Entry 0743, Exquis indicated the Taiwanese manufacturer was Mega Thermal and provided a few production and raw material documents which do not tie to the entry in question.<sup>69</sup> Unlike for Entry 3699, Exquis provided no “Packing Material Documents” in its response, and instead indicated the question was simply not applicable.<sup>70</sup> Although the CF28 requested “all packaging costs and information,” none were provided.

Similar to its response for Entry 3699, Exquis provided photographs of coating machines, but provided none of the requested purchase orders, commercial invoices, and proof of payment for chemical raw materials in the CF28 response, nor did it provide a narrative explanation of Mega Thermal’s chemical coating process.<sup>71</sup> Without such information, we are unable to ascertain whether Mega Thermal manufactured the thermal paper for Entry 0743.

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<sup>62</sup> See Memorandum to the File, “EAPA Investigations 7796 and 7799: Trade Data,” dated May 9, 2023 (Trade Data Memorandum).

<sup>63</sup> See Exquis’ 3699 CF28.

<sup>64</sup> See Exquis’ 3699 CF28 Response.

<sup>65</sup> See the Allegations at Exhibit 23.

<sup>66</sup> See Exquis’ 3699 CF28.

<sup>67</sup> See Exquis’ 3699 CF28 Response.

<sup>68</sup> See Sanster’s CF28 Response.

<sup>69</sup> See Exquis’ 0743 CF28 Response.

<sup>70</sup> *Id.*

<sup>71</sup> *Id.*

Exquis provided a single document titled “Factory Raw Material Import Document.”<sup>72</sup> This single document appears to be a Taiwanese Customs form, which indicates Mega Thermal imported jumbo rolls of “Thermal Paper” from a Korean company, Visionpack Solutions Co., Ltd. (Visionpack).<sup>73</sup> This appears to be an admission by Mega Thermal that it did not manufacture the thermal paper for Entry 0743. Given that the invoice for Entry 0743 is for thermal paper which has been slit into smaller rolls, and the “Factory Raw Material Import Document” appears to be for jumbo rolls, based on Exquis’ CF28 response, the only activity Mega Thermal could have engaged in was the conversion, *i.e.*, slitting, of jumbo rolls of thermal paper. None of the requested purchase orders, commercial invoices, and proof of payment for paper raw materials were provided in the CF28 response.<sup>74</sup>

A single document titled “Production Record” was submitted in Exquis’ CF28 response.<sup>75</sup> While the “Production Record” appears to indicate Mega Thermal assigns roll numbers to jumbo rolls, and lot numbers to converted rolls, there are no roll numbers or lot numbers on the Taiwanese Customs form for the purchase of thermal paper or the invoice to Exquis.<sup>76</sup> Although the “Factory Raw Material Import Document” and invoice both indicate a 48 gsm thermal paper weight, there is no way to tie the “Production Record” to Entry 0743.

The CF28s requested the “complete factory production records, including stamped timecards and work orders,” however, rather than providing the original production documents kept in the manufacturer’s books and records, the CF28 response contains a spreadsheet which appears to have been created for the purposes of responding to our request for information. Because the requested documents were not provided, and because of the dating issue we discuss below, we find the “Production Record” to be an unreliable indicator of the production of thermal paper. While the dates on the “Production Record” are in chronological order, it is dated using the Gregorian calendar instead of the *Minguo* calendar, and it seems unlikely Mega Thermal would use two different dating methods in the normal course of business for its books and records during the same year. Therefore, CBP is unable to tie these records together to support the manufacturer’s claim that the goods were manufactured in Taiwan.

Exquis’ CF28 response appears to corroborate information in the Allegations that Entry 0743 is transshipped Korean thermal paper. The Datamyne information found in the Allegations indicates the country of origin of this shipment is Korea, and the bill of lading number matches the bill of lading number provided by Exquis in its CF28 response.<sup>77</sup> Because the bill of lading number found in the Datamyne information and the CF28 response both match, it seems likely the country of origin for Entry 0743 is Korea.

In sum, we find Exquis’ CF28 Response does not contain the manufacturing and packing information requested, and what little was provided does not tie to the entry in question.

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<sup>72</sup> See Exquis’ 0743 CF28 Response.

<sup>73</sup> *Id.*

<sup>74</sup> See Exquis’ 0743 CF28.

<sup>75</sup> See Exquis’ 0743 CF28 Response.

<sup>76</sup> *Id.*

<sup>77</sup> See the Allegations at Exhibit 29, line 155.

Exquis' CF28 response does not indicate that Taiwan is the country of origin of the covered merchandise, and the manufacturer appears to claim Entry 0743 is, in fact, transshipped Korean thermal paper, which is supported by other record evidence. While the other CF28 responses analyzed in this section indicate China is the country of origin of the covered merchandise, the CF28 response for Entry 0743 and the Datamyne data indicate Korea is the country of origin; thus, we find at least one Exquis entry is covered by EAPA investigation 7799.

## Lollicup

On February 14, 2023, CBP requested information from Lollicup concerning entry number [ number ]6672 (Entry 6672), entered in April 2022.<sup>78</sup> On February 22, 2023, CBP requested information from Lollicup concerning entry number [ number ]7508 (Entry 7508), entered in August 2022.<sup>79</sup> Lollicup submitted untimely and incomplete responses.<sup>80</sup> As outlined below, Lollicup's CF28 responses are not complete with respect to the manufacturing questions and contain little narrative explanation. Importantly, Lollicup's CF28 responses do not indicate that Taiwan is the country of origin for Entry 6672 and Entry 7508, as claimed on Lollicup's entry documents. We analyze Lollicup's CF28 responses below.

At the outset we note that Lollicup's CF28s requested that all documents submitted be translated into English.<sup>81</sup> Lollicup submitted a variety of documents that were untranslated in its CF28 responses. Because these documents are untranslated, we cannot ascertain what they represent, nor are we able to analyze them. Based on the appearance of the documents, Lollicup may have submitted container load plans, timecards, packaging information and purchase orders. In addition, many of these documents use the *Minguo* calendar. However, because these documents were untranslated, we do not consider them to be responsive to the CF28s.

### a. Entry 6672

In response to the questions concerning the manufacture of Entry 6672, Lollicup indicated the Taiwanese manufacturer was Mega Thermal and provided a few production and raw material documents which do not tie to the entry in question.<sup>82</sup> Lollicup provided a Taiwanese Customs form for plastic cores for dimensions which match that of the entry in question, although it is dated six months before the entry was shipped, and there is no way to tie this purchase to the entry in question. Although the CF28 requested "all packaging costs and information," no translated packing documents were provided.

Lollicup provided photographs of coating machines and indicated Mega Thermal [ production process ], but provided none of the requested purchase orders, commercial invoices, and proof of payment for chemical raw materials in the CF28 response.<sup>83</sup> Without such information we are unable to ascertain whether Mega Thermal produced thermal paper.

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<sup>78</sup> See CF28 issued to Lollicup on February 14, 2023 (Lollicup's 6672 CF28).

<sup>79</sup> See CF28 issued to Lollicup on February 22, 2023 (Lollicup's 7508 CF28).

<sup>80</sup> See Lollicup's CF28 Response, dated March 22, 2023 (Lollicup's 6672 CF28 Response); Lollicup's CF28 Response, dated March 24, 2023 (Lollicup's 7508 CF28 Response).

<sup>81</sup> See, e.g., Lollicup's 6672 CF28.

<sup>82</sup> See Lollicup's 6672 CF28 Response.

<sup>83</sup> See Lollicup's 6672 CF28.

Lollicup provided a document titled “Import Declaration.”<sup>84</sup> This document is another Taiwanese Customs form, which indicates Mega Thermal imported jumbo rolls of “Thermal Paper” from [ company ].<sup>85</sup> This appears to be an admission by Mega Thermal that it did not manufacture the thermal paper for Entry 6672. Given that the invoice for Entry 6672 is for thermal paper which has [ production process ], and the “Import Declaration” appears to be for jumbo rolls, based on Lollicup’s CF28 response, the only activity Mega Thermal appears to have engaged in was the [ production process ], *i.e.*, [ production process ], of jumbo rolls of thermal paper. None of the requested purchase orders, commercial invoices, and proof of payment for paper raw materials were provided in the CF28 response.<sup>86</sup>

Lollicup submitted a “Work Order” and “Production Batch.”<sup>87</sup> The “Production Batch” appears to indicate that jumbo rolls are assigned a roll number and when they are converted, *i.e.*, slit, the converted thermal paper are assigned lot numbers.<sup>88</sup> The “Production Batch” and “Work Order” do not provide a narrative explaining Mega Thermal’s production process or the importance of these documents. Additionally, there are no roll numbers or lot numbers tying the “Production Batch” or “Work Order” to the Taiwanese Customs form or Mega Thermal’s invoice to Lollicup.<sup>89</sup> Although the date of the “Work Order” appears on the “Production Batch,” there is no way to tie the “Production Batch” to Entry 6672, and no way to tie the thermal paper purchased from [ company ] to the “Work Order.”

The “Import Declaration” indicates the thermal paper purchased from [ company ] has a weight of 48 gsm.<sup>90</sup> This is not reflected on the production or sales documents provided in the CF28 response; however, the weight of the paper is indicated on the purchase orders from Exquis to Mega Thermal. For Entry 6672, the purchase order is dated after the production documents and even the invoice and packing list. As such, we are unable to tie the raw material to the entry based on the weight of the thermal paper, and the purchase order provided does not appear to correspond to entry 6672.

The CF28s requested the “complete factory production records, including stamped timecards and work orders,” however, rather than providing the original production documents kept in the manufacturer’s books and records, the CF28 response contains a spreadsheet which appears to have been created for the purposes of responding to our request for information. Because the requested documents were not provided, and because of the dating issue we discuss below, we find the “Production Record” and “Work Order” to be an unreliable indicator of the production of thermal paper. These documents are dated using the Gregorian calendar instead of the *Minguo* calendar, and it seems unlikely Mega Thermal would use two different dating methods in the normal course of business for its books and records during the same year. For example, in the CF28 response for Entry 7508, discussed below, Mega Thermal uses the Gregorian calendar

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<sup>84</sup> See Lollicup’s 6672 CF28 Response.

<sup>85</sup> *Id.*

<sup>86</sup> See Lollicup’s 6672 CF28.

<sup>87</sup> See Lollicup’s 6672 CF28 Response.

<sup>88</sup> *Id.*

<sup>89</sup> *Id.*

<sup>90</sup> *Id.*

to date the “work order,” but uses the *Minguo* calendar to date the “Production Batch.”<sup>91</sup> Therefore, CBP is unable to tie these records together to support the manufacturer’s claim that the goods were manufactured in Taiwan.

While Lollicup’s CF28 response appears to indicate that Entry 6672 is transshipped Korean thermal paper, based on the country code and port of loading on the import declaration, record evidence indicates the country of origin is China. The Datamyne information found in the Allegations indicates the country of origin of this shipment is China, and the bill of lading number matches the bill of lading number provided by Lollicup in its CF28 response.<sup>92</sup> Because the bill of lading number found in the Datamyne information and the CF28 response both match, it seems likely the country of origin for Entry 6672 is China. CBP has placed additional trade data on the record of this investigation which indicates a much greater likelihood that Entry 6672 is Chinese-origin thermal paper, rather than Korean-origin thermal paper.<sup>93</sup>

In sum, we find Lollicup’s CF28 Response does not contain the manufacturing and packing information requested, and what little was provided does not tie to the entry in question. Lollicup’s CF28 response does not indicate that Taiwan is the country of origin of the covered merchandise, and while the manufacturer appears to claim Entry 6672 is transshipped Korean thermal paper based on the Taiwanese Customs form, record evidence indicates it is, in fact, transshipped Chinese-origin thermal paper.

#### b. Entry 7508

CBP data indicates that the manufacturer of this entry was [ company ].<sup>94</sup> The Allegations indicate the manufacturer of this entry was Keary Global.<sup>95</sup> However, in response to the questions concerning the manufacturer of Entry 7508, Lollicup indicated the Taiwanese manufacturer was actually Mega Thermal, and provided a few production and raw material documents which do not tie to the entry in question.<sup>96</sup>

Lollicup provided a Taiwanese Customs form for plastic cores for dimensions which match that of the entry in question, although it is dated six months before the entry was shipped.<sup>97</sup> The CF28 requested “all packaging costs and information,” but as noted above no translated packing documents were provided.

Lollicup provided photographs of coating machines and indicated Mega Thermal [ production process ], but provided none of the requested purchase orders, commercial invoices, and proof of payment for chemical raw materials in the CF28 response.<sup>98</sup> Without such information, we are unable to ascertain whether Mega Thermal produced thermal paper.

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<sup>91</sup> *Id.*

<sup>92</sup> See the Allegations at Exhibit 29, line 151.

<sup>93</sup> See Trade Data Memorandum.

<sup>94</sup> See Lollicup NTAC Report, dated February 1, 2023.

<sup>95</sup> See the Allegations at 32.

<sup>96</sup> See Lollicup’s 7508 CF28 Response.

<sup>97</sup> *Id.*

<sup>98</sup> See Lollicup’s 7508 CF28.

Lollicup provided a document titled “Import Declaration.”<sup>99</sup> This document is another Taiwanese Customs form, which indicates Mega Thermal imported jumbo rolls of “Thermal Paper” from [ company ].<sup>100</sup> This appears to be an admission by Mega Thermal that it did not manufacture the thermal paper for Entry 7508. Given that the invoice for Entry 7508 is for thermal paper which has been [ production process ] rolls, and the “Import Declaration” appears to be for jumbo rolls, based on Lollicup’s CF28 response, the only activity Mega Thermal could have engaged in was the [ production process ], *i.e.*, [ production process ], of jumbo rolls of thermal paper.<sup>101</sup> None of the requested purchase orders, commercial invoices, and proof of payment for paper raw materials were provided in the CF28 response.<sup>102</sup>

Lollicup submitted a “Work Order” and “Production Batch.”<sup>103</sup> The “Production Batch” indicates that jumbo rolls are assigned a roll number and when they are converted, *i.e.*, slit, the converted thermal paper are assigned lot numbers; however, there are no roll numbers or lot numbers tying the “Production Batch” to the “Work Order” or the Taiwanese Customs form.<sup>104</sup> As such, there is no way to tie the “Production Batch” to Entry 7508, and no way to tie the thermal paper purchased from [ company ] to the “Work Order.” In addition, the date of the “Work Order” is not listed on the “Production Batch,” a further indication that the two documents do not tie to one another.<sup>105</sup>

The “Import Declaration” indicates the thermal paper purchased from [ company ] is 48 gsm.<sup>106</sup> This is not reflected on the production or sales documents provided in the CF28 response; however, this information is found on the purchase orders from Exquis to Mega Thermal.<sup>107</sup> The purchase order from Lollicup was not provided; the only purchase order submitted was from Keary Global, but it is untranslated, and therefore, we do not know to which company it was issued.<sup>108</sup> We note this purchase order is dated after the work order and the weight of the paper does not appear to be listed; thus, it is unclear if this untranslated document is applicable to Entry 7508.<sup>109</sup> As such, we are unable to tie the raw material to the entry based on the weight of the thermal paper, and the purchase order provided does not appear to correspond to entry 7508.

The CF28s requested the “complete factory production records, including stamped timecards and work orders,” however, rather than providing the original production documents kept in the manufacturer’s books and records, the CF28 response contains a spreadsheet which appears to have been created for the purposes of responding to our request for information. Because the requested documents were not provided, and because of the dating issue we discuss below, we find the “Production Record” and “Work Order” to be an unreliable indicator of the production of thermal paper. The “Work Order” is dated using the Gregorian calendar and the “Production

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<sup>99</sup> See Lollicup’s 7508 CF28 Response.

<sup>100</sup> *Id.*

<sup>101</sup> *Id.*

<sup>102</sup> See Lollicup’s 7508 CF28.

<sup>103</sup> See Lollicup’s 7508 CF28 Response.

<sup>104</sup> *Id.*

<sup>105</sup> *Id.*

<sup>106</sup> *Id.*

<sup>107</sup> *Id.*

<sup>108</sup> *Id.*

<sup>109</sup> *Id.*

Batch” using the *Minguo* calendar.<sup>110</sup> It seems unlikely Mega Thermal would use two different dating methods in the normal course of business for its books and records during the same year. Therefore, CBP is unable to tie these records together to support the manufacturer’s claim that the goods were manufactured in Taiwan.

While Lollicup’s CF28 response appears to indicate that Entry 7508 is transshipped Korean thermal paper, based on the country code and port of loading on the import declaration, record evidence indicates the country of origin is China. The Datamyne information found in the allegation indicates the quantity in cartons and weight in kg are [ <sup>description</sup> ] to what was reported in the CF28 response.<sup>111</sup> Because the quantity and weight found in the Datamyne information and the CF28 response [ <sup>description</sup> ], it seems likely the country of origin for Entry 7508 is China. CBP has placed additional trade data on the record of this investigation which indicates a much greater likelihood that Entry 7508 is Chinese-origin thermal paper, rather than Korean-origin thermal paper.<sup>112</sup>

In sum, we find Lollicup’s CF28 Response does not contain the manufacturing and packing information requested, and what little information was provided does not tie to the entry in question. Lollicup’s CF28 response does not indicate that Taiwan is the country of origin of the covered merchandise, and although the manufacturer appears to claim Entry 7508 is transshipped Korean thermal paper, this is not supported by other record evidence.

### Sanster

On February 14, 2023, CBP requested information from Sanster concerning entry number [ <sup>number</sup> ]7165 (Entry 7165), entered in July 2022.<sup>113</sup> Sanster submitted a timely but incomplete response on March 14, 2023.<sup>114</sup> As outlined below, Sanster’s CF28 Response is not complete with respect to the manufacturing questions and contains little narrative explanation. Importantly, Sanster’s CF28 Response does not indicate that Taiwan is the country of origin for Entry 7165, as claimed on Sanster’s entry documents. We analyze Sanster’s CF28 response below.

In response to the questions concerning the production of Entry 7165, Sanster indicated the Taiwanese manufacturer was Mega Thermal and provided a few production and raw material documents which do not tie to the entry in question.<sup>115</sup> Sanster submitted two documents it labelled “Packing Import” and “Packing Material Costs.”<sup>116</sup> The “Packing Import” document appears to be a Taiwanese Customs form, for an import of plastic core tubes, and the descriptions listed in this document indicate they may be plastic core tubes for thermal paper.<sup>117</sup> However, plastic core tubes are not packing materials for thermal paper to be shipped to the United States, such as pallets, cartons or plastic wrapping, but are imported as a part of the thermal paper

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<sup>110</sup> *Id.*

<sup>111</sup> See the Allegations at Exhibit 32, lines 735 and 758. These two lines are identical.

<sup>112</sup> See Trade Data Memorandum.

<sup>113</sup> See CF28 issued to Sanster on February 14, 2023 (Sanster’s CF28).

<sup>114</sup> See Sanster’s CF28 Response, dated March 13, 2023 (Sanster’s CF28 Response).

<sup>115</sup> See Sanster’s CF28 Response.

<sup>116</sup> *Id.*

<sup>117</sup> *Id.*

roll.<sup>118</sup> As noted above, we requested purchase orders, commercial invoices, and proof of payment for raw materials and this packing material document does not provide such information, nor does it provide “all packaging costs and information” as requested.<sup>119</sup>

The “Packing Material Costs” document appears to be a series of slips of paper, all in Chinese and untranslated, and as such, we do not know what these documents represent, nor are we able to conduct any analysis of these documents.<sup>120</sup> No narrative accompanies these documents to explain how they tie to Entry 7165. Sanster’s CF28 requested that all submitted documents be translated into English.<sup>121</sup> In sum, although Sanster submitted what it calls “Packing Import” and “Packing Material Costs,” we do not find these documents to be responsive to the CF28.

Sanster only provided photographs of two types of equipment, coating and slitting, without any narrative description and did not provide the requested purchase orders, commercial invoices, and proof of payment for chemical raw materials in the CF28 response.<sup>122</sup> Without such information we are unable to ascertain whether Mega Thermal manufactured the thermal paper for Entry 7165.

Sanster provided a document titled “Factory Raw Material Import Document.”<sup>123</sup> This document is a Taiwanese Customs form, which indicates Mega Thermal imported jumbo rolls of “Thermal Paper” from a [ country ] manufacturer of thermal paper, [ company ].<sup>124</sup> This appears to be an admission by Mega Thermal that it did not manufacture the jumbo rolls of thermal paper for Entry 7165. Given that the invoice for Entry 7165 is for thermal paper which has been [ production description ] rolls, and the “Factory Raw Material Import Document” appears to be for [ description ] rolls, based on Sanster’s CF28 Response, the only activity Mega Thermal appears to have engaged in was the [ production description ], *i.e.*, [ production description ] rolls of thermal paper.<sup>125</sup> None of the requested purchase orders, commercial invoices, and proof of payment for paper raw materials were provided in the CF28 response.<sup>126</sup>

A document titled “Production Record” was submitted in Sanster’s CF28 Response.<sup>127</sup> At this time, there is no record information tying the alleged raw materials to the “Production Record,” and there is no record information tying the production record to Mega Thermal’s invoice to Sanster.<sup>128</sup> We note there are no roll numbers or lot numbers on the Taiwanese Customs document or the invoice to Sanster, nor is there a narrative explaining the production process or this document.<sup>129</sup> As such, there is no way to tie the “Production Record” to Entry 7165. In addition, the “Production Record” indicates the thermal paper purchased from [ company ] is [

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<sup>118</sup> Sanster’s CF28 Response indicates Mega Thermal uses cartons and pallets as packing materials.

<sup>119</sup> See Sanster’s CF28.

<sup>120</sup> See Sanster’s CF28 Response.

<sup>121</sup> See Sanster’s CF28.

<sup>122</sup> See Sanster’s CF28 Response.

<sup>123</sup> *Id.*

<sup>124</sup> *Id.*

<sup>125</sup> *Id.*

<sup>126</sup> See Sanster’s CF28.

<sup>127</sup> See Sanster’s CF28 Response.

<sup>128</sup> *Id.*

<sup>129</sup> *Id.*

number ] gsm.<sup>130</sup> No information was provided in the CF28 Response indicates the weight of the thermal paper Mega Thermal sold to Sanster, such as a purchase order.

The CF28s requested the “complete factory production records, including stamped timecards and work orders,” however, rather than providing the original production documents kept in the manufacturer’s books and records, the CF28 response contains a spreadsheet which appears to have been created for the purposes of responding to our request for information. Because the requested documents were not provided, and because of the dating issue we discuss below, we find the “Production Record” to be an unreliable indicator of the production of thermal paper. Mega Thermal entered its purchase of thermal paper from [ company ] in April 2021, but the “Work Order” is dated March 11, 2021.<sup>131</sup> In addition, the “Production Record” dates range from May 13, 2021, to January 24, 2022, and are not in chronological order, nor does the date of the “Work Order” appear in the “Production Record.”<sup>132</sup> In addition, the “Production Record” is dated using the *Minguo* calendar, while the “Work Order” uses the Gregorian calendar.<sup>133</sup> We find it unlikely Mega Thermal would use two different dating methods in the normal course of business for its books and records during the same year. Therefore, CBP is unable to tie these records together to support the manufacturer’s claim that the goods were manufactured in Taiwan.

While Sanster’s CF28 Response appears to indicate that Entry 7165 is transshipped [ country ] thermal paper, record evidence indicates the country of origin may be China. The Datamyne information found in the Allegations indicate the country of origin of this shipment is China and the bill of lading number found in the Datamyne data [ description ] the bill of lading number provided by Sanster in its CF28 response.<sup>134</sup> Because the bill of lading number found in the Datamyne information and the CF28 response [ description ], it seems likely the country of origin for Entry 7165 is China. CBP has placed additional trade data on the record of this investigation which indicates a much greater likelihood that Entry 7165 is Chinese-origin thermal paper, rather than [ country ]-origin thermal paper.<sup>135</sup>

In sum, we find Sanster’s CF28 Response does not contain the manufacturing and packing information requested, and what little information was provided does not tie to the entry in question. Sanster’s CF28 Response does not indicate that Taiwan is the country of origin of the covered merchandise, and that while the manufacturer appears to claim Entry 7165 is transshipped [ country ] thermal paper based on the Taiwanese Customs form, record evidence indicates it is transshipped Chinese-origin thermal paper.

### **Enactment of Interim Measures**

Based on the record evidence described above, CBP determines that reasonable suspicion exists in EAPA Consolidated Case 7796 that the Importers imported thermal paper into the United

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<sup>130</sup> *Id.*

<sup>131</sup> The purchase of thermal paper from [ company ] occurred over a year before the invoice was issued. No purchase order was submitted so we do not know when Sanster ordered thermal paper from Mega Thermal.

<sup>132</sup> *Id.*

<sup>133</sup> *Id.*

<sup>134</sup> See the Allegations at Exhibit 29, line 111; Sanster’s CF28 Response.

<sup>135</sup> See Trade Data Memorandum.

States from China that was transshipped through Taiwan which should have been subject to the *Chinese Orders*. Additionally, based on the record evidence described above, CBP determines that reasonable suspicion exists in EAPA Case 7799 that Exquis imported thermal paper into the United States from Korea that was transshipped through Taiwan which should have been subject to the *Korean Order*. Therefore, CBP is imposing interim measures pursuant to this investigation. Specifically, in accordance with 19 USC 1517(e)(1)-(3), CBP shall:

- (1) suspend the liquidation of each unliquidated entry of such covered merchandise that entered on or after February 1, 2023, the date of the initiation of the investigations;
- (2) pursuant to the Commissioner's authority under 19 USC 1504(b), extend the period for liquidating each unliquidated entry of such covered merchandise that entered before the date of the initiation of the investigation: February 1, 2023; and
- (3) pursuant to the Commissioner's authority under 19 USC 1623, take such additional measures as the Commissioner determines necessary to protect the revenue of the United States, including requiring a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise.<sup>136</sup>

In addition, CBP will require live entry and reject any entry summaries that do not comply with live entry and require refiling of entries that are within the entry summary rejection period. CBP will also evaluate the Importers' continuous bonds to determine their sufficiency. Finally, CBP may pursue additional enforcement actions, as provided by law, consistent with 19 USC 1517(h).

Any future submissions or factual information that you submit to CBP pursuant to this EAPA investigation must be made electronically using EAPA's case management system (CMS) at <https://eapallegations.cbp.gov/>. Please provide a business confidential and public version to CBP and serve the public version on the parties to this investigation (*i.e.*, to the parties identified at the top of this notice). Public versions of administrative record documents will be available via the EAPA Portal at <https://eapallegations.cbp.gov/>. Please note that CBP is requiring that all documents submitted via the CMS are made text searchable, especially if those documents are submitted as PDFs.

Should you have any questions regarding these investigations, please feel free to contact us at [paul.j.walker@cbp.gov](mailto:paul.j.walker@cbp.gov) and [Michele.Breaux@cbp.dhs.gov](mailto:Michele.Breaux@cbp.dhs.gov). Please include "EAPA Consolidated Case 7796 and EAPA Case 7799" in the subject line of your email. Additional information on these investigations, including the applicable statute and regulations, may be found on CBP's website at: <https://www.cbp.gov/trade/trade-enforcement/tftea/enforce-and-protect-act-eapa>.

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<sup>136</sup> See also 19 CFR 165.24(b)(1)(i)-(iii).

Sincerely,

A handwritten signature in blue ink, appearing to read "Victoria Cho".

Victoria Cho  
Acting Director, Enforcement Operations Division  
Trade Remedy Law Enforcement Directorate  
CBP Office of Trade